

U.S. DISTRICT COURT  
N.D. OF N.Y.  
FILEDIN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF NEW YORK

JAN 12 2016

LAWRENCE K. BAERMAN, CLERK

ROBERT L. SCHULZ,  
PlaintiffCASE No. 1:15-cv-1299  
ALBANY

v.

BKS/CFH

UNITED STATES, et al.,

Defendants

**AFFIDAVIT BY ROBERT L. SCHULZ**

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ROBERT L. SCHULZ ("Schulz", or "Plaintiff") declares under penalty of perjury:

1. I am the Plaintiff in the matter captioned above.
2. I make this affidavit in support of the motion brought on by Order to Show Cause to prohibit defendants from engaging in any lien or other collection activity against Schulz, personally, pursuant to the Notice of Penalty Charge by the Internal Revenue Service, dated March 9, 2015, pending a final determination of the underlying challenge to the Notice of Penalty Charge and any appeal therefrom.
3. In 2003, in his capacity as Chairman of the We The People organization (We The People Foundation for Constitutional Education, Inc. and We The People Congress, Inc.) Schulz mailed 225 copies of a Blue Folder containing a Petition for Redress of Grievances relating to the government's practice of forcing companies to withhold taxes from employees before those taxes were due and owing.
4. In his individual capacity, Schulz received zero gross income from the activity. See paragraphs 9, 10 and 13 below.

5. In 2007, this Court granted IRS's motion for a summary judgment, declaring the distribution of the Petitions for Redress to be a promotion of an abusive tax shelter and therefore a violation of the activity prohibited by IRC 6700.
6. IRS did not request and the Court did not impose a financial penalty against the organizations or Schulz in his individual capacity or otherwise.
7. However, on March 9, 2015, defendant IRS issued a Notice of Penalty Charge, penalizing Schulz, in his individual capacity, in the amount of \$225,000, \$1,000 for each of the 225 Blue Folders. See Exhibit A.
8. On April 6, 2015, as instructed by the IRS, Schulz paid a partial amount of the penalty and claimed a refund by appealing to the IRS in Andover Massachusetts by Form 6118. See Exhibit B.
9. The April 6, 2015 claim for refund included a sworn affidavit by Schulz with documentary evidence proving Schulz, in his individual capacity, received no (zero) gross income from the activity. See Affidavit by Schulz, sworn to on April 4, 2015 with voluminous Exhibits A-I (Dkt #1 and #8), incorporated by reference here.
10. On August 6, 2015, on advice of IRS's collection unit, Schulz sent to IRS in Andover a full copy of the Form 6118 claim for refund that had been sent to the IRS on April 6, 2015. See Exhibit C.
11. The August 6, 2015 claim for refund included a copy of the previously submitted, sworn affidavit by Schulz with documentary evidence proving Schulz, in his individual capacity, received zero gross income from the activity. See Affidavit by Schulz, sworn to on April 4, 2015 with voluminous Exhibits A-I (Dkt #1 and #8), incorporated here by reference.

12. On November 2, 2015, having received no word from the IRS regarding its resolution of said claim for refund that had been repeatedly filed with the IRS in Andover, and faced with the statutory deadline of IRC 6703(c)(2), Schulz timely appealed to the Court for a determination that his liability was zero.(Dkt #1)
13. Included with the Complaint, and served on the IRS in Washington and on the U.S. Attorney General, was a hard copy of the Affidavit by Schulz, sworn to on April 4, 2015 with voluminous Exhibits A-I (Dkt #1 and #8), incorporated here, by reference.
14. In sum, Plaintiff's Complaint seeks the entry of an Order determining Schulz's liability for a civil penalty under IRC Section 6700(a) to be zero on the ground that the gross income derived or to be derived by Schulz from the prohibited activity is zero.
15. On November 24, 2015, notwithstanding the filing of the Complaint and the statutory prohibition against beginning any collection action for the penalty while the matter is on appeal to this Court, defendant IRS began a levy and collection activity against Schulz by placing a \$224,000 Federal Tax Lien on his property, including his home and the land it sits on. See Exhibit D.
16. Since 1988, in order to pay his property taxes, Schulz has relied on the sale of parcels of his land attached to his homestead, approximately two acres at a time.<sup>1</sup>
17. Prior to the placement of the Federal Tax Lien, Schulz was in the process of selling a 2.4 acre parcel to a willing buyer for \$20,000, in order to pay his property taxes and meet his living and household expenses.
18. On December 30, 2015, Schulz received his property tax bill, totaling \$7,183.91. See Exhibit E.

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<sup>1</sup> Schulz and his wife of 53 years have no other ready source of income, other than a monthly social security check.


19. Schulz is unable to pay his property tax and meet his household expenses due to the commencement of IRS's enforcement of its Notice of Penalty Charge, which commencement has included a federal tax lien on his property.
20. The IRS's collection activity is preventing Schulz from proceeding with the sale of a parcel of land that is included in the lien.
21. Schulz and his wife, both 76 years of age, rely entirely on the sale of their land and their monthly social security payments (totaling less than \$30,000 per year) for the money needed to pay their property taxes and meet their living and household expenses; they have no other source of income.
22. If the property tax is not paid by January 31, 2016 an irreparable penalty is added, and if not paid by February 28, 2016 an additional irreparable penalty is added, and if not paid by March 31, 2016 an additional irreparable penalty is added and the amount due is then added to the School tax due in September, 2016, and if not paid the County seizes the property and sells it at public auction.
23. Schulz was in the final stages of closing on the sale of a 2.4 acre parcel for \$20,000 before the IRS placed the tax lien on Schulz's property, preventing its sale.
24. Unless the stay is granted, the harm to Schulz will be irreparable: irreparable monetary penalties will continue to be added to his property tax bill which the lien prevents him from paying.
25. On December 30, 2015, DOJ informed Schulz they would be filing a motion to dismiss the instant Complaint, meaning the instant case is not likely to be settled anytime soon.
26. On January 4, 2016, Schulz filed an Amended Complaint to request a jury trial, to bring the facts up to date, to add a second cause of action and to generally smooth out the

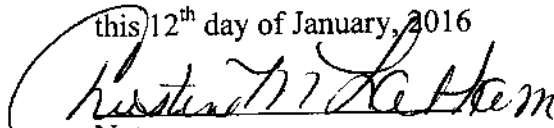
language. Schulz incorporated by reference his Affidavit, sworn to on April 4, 2015 with voluminous Exhibits A-I (Dkt #1 and #8), proving he earned no income from the activity prohibited by IRC Section 6700.

27. Wherefore, Plaintiff respectfully requests the entry of an Order pursuant to IRC 6703(c):
- a) Staying the enforcement of the Notice of Penalty Charge by the Internal Revenue Service dated March 9, 2015, pending the determination of Plaintiff's liability for the 6700 penalty and any appeal therefrom, and
  - b) Directing the Internal Revenue Service to immediately remove the Federal Tax Lien that was placed on Plaintiff's property pursuant to said Notice of Penalty, and
  - c) Expediting the Court's determination of Plaintiff's liability for the Penalty, and
  - d) Granting any further relief that to the Court may seem just and proper.

Dated: January 12, 2016

Respectfully submitted,

  
ROBERT L. SCHULZ  
2458 Ridge Road,  
Queensbury, NY 12804  
(510) 656-3578

Sworn to before me  
this 12<sup>th</sup> day of January, 2016  
  
Notary

**CHRISTINE M. LATHAM**  
Notary Public, State of New York  
Warren County No. 04LA6234169  
Commission Expires Jan. 18, 2019



Department of the Treasury  
Internal Revenue Service  
Andover, MA 01810-9052

175343.381795.377728.12686 1 AT 0.406 373



ROBERT L SCHULZ  
%SAMUEL A LAMBERT  
36 S STATE ST STE 1400  
SALT LAKE CITY UT 84111-1451

175343

|                        |                |
|------------------------|----------------|
| Notice                 | CP15           |
| Tax Year               | 2003           |
| Notice date            | March 9, 2015  |
| Social Security number | [REDACTED]     |
| To contact us          | 1-800-829-0922 |
| Page 1 of 2            | CAF 17H        |

RAY QUINNEY

MAR 05 2015

&amp; NEBEKER

DOCKET  
CONTROL

## Notice of Penalty Charge

628

You have been charged a penalty for the following reason: Promoting an Abusive Tax Shelter.

## TAX STATEMENT

|                    |              |
|--------------------|--------------|
| Prior Balance      | \$0.00       |
| Penalty Assessment | \$225,000.00 |
| Interest           | \$0.00       |
| Bad Check Penalty  | \$0.00       |
| Balance Due        | \$225,000.00 |

Continued on back...



ROBERT L SCHULZ  
%SAMUEL A LAMBERT  
36 S STATE ST STE 1400  
SALT LAKE CITY UT 84111-1451

|                        |               |
|------------------------|---------------|
| Notice                 | CP15          |
| Notice date            | March 9, 2015 |
| Social Security number | [REDACTED]    |



## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ([REDACTED]), the tax year (2003), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by March 19, 2015

**\$225,000.00**

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0010



111304460 YQ SCHU 55 0 200312 670 00022500000

|                        |               |
|------------------------|---------------|
| Notice                 | CP15          |
| Tax Year               | 2003          |
| Notice date            | March 9, 2015 |
| Social Security number | [REDACTED]    |
| Page 2 of 2            | 17H           |

We charged you a penalty for promoting an abusive tax shelter. The penalty for activity described in IRC section 6700(a)(1) is the lesser of \$1,000 or 100 percent of the gross income derived (or to be derived) from the activity.

The penalty for making or furnishing (or causing another person to make or furnish) a statement described in IRC section 6700(a)(2)(A) is 50 percent of the gross income derived (or to be derived) from the activity.

There is no maximum amount of penalty.

For a detailed calculation of the penalty, please refer to the penalty calculation worksheet provided to you at the conclusion of the penalty investigation.

If you want to contest the IRC section 6700 penalty we assessed, you must follow one of the two procedures below:

- (i) Pay the entire amount assessed and file a claim for refund of the amount paid using a Form 6118 at any time not later than 2 years after the date of payment. If we deny your claim or 6 months passes from the date you file your claim, you may file a refund suit in United States district court or the Court of Federal Claims. Any refund suit must be filed within two years of denial of your refund claim. Alternatively,
- (ii) Within 30 days after the date of this Notice and Demand, pay an amount which is not less than 15 percent of the penalty and file a claim for refund on a Form 6118 for the amount paid. You may file suit in United States district court within 30 days after the date we deny your claim, or if earlier, within 30 days after the expiration of six months from the date you filed your claim. Forms 6118 are available at most IRS offices, on the IRS website at [www.irs.gov](http://www.irs.gov), or you can order one by calling toll-free 1-800-829-3676

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). Access to this site will not provide you with any taxpayer account information.



## Contact information

ROBERT L SCHULZ  
%SAMUEL A LAMBERT  
36 S STATE ST STE 1400  
SALT LAKE CITY UT 84111-1451

|                        |               |
|------------------------|---------------|
| Notice                 | CP15          |
| Notice date            | March 9, 2015 |
| Social Security number | [REDACTED]    |

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).

☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2003), and the form number (CVL PEN) on any correspondence.

|                               |                               |
|-------------------------------|-------------------------------|
| <input type="checkbox"/> a.m. | <input type="checkbox"/> a.m. |
| <input type="checkbox"/> p.m. | <input type="checkbox"/> p.m. |
| Primary phone                 | Best time to call             |
| Secondary phone               | Best time to call             |

INTERNAL REVENUE SERVICE  
ANDOVER, MA 01810-9052



Form **6118**(Rev. August 2009)  
Department of the Treasury  
Internal Revenue Service**Claim for Refund of Tax Return  
Preparer and Promoter Penalties**► For Penalties Assessed Under IRC Sections 6694, 6695, 6700, and 6701.  
► See instructions on page 2.

OMB No. 1545-0240

|               |  |  |   |
|---------------|--|--|---|
| Print or Type | Name of preparer or promoter   |  | Identifying number<br>See instructions. |
|               | Address to which statement(s) of notice and demand were mailed                                     |  |   |
|               | City, town or post office, state, and ZIP code   |  | IRS office that sent statement(s)       |
|               | Address of preparer shown on return(s) for which penalties were assessed (if different from above) |  |   |

**Type of Penalty.** Enter letter in column (c) below.

- |   |   |
|---|---|
| <b>A</b> Understatements due to unreasonable positions—section 6694(a)                                | <b>G</b> Failure to file a record of return preparers—section 6695(e)(1)  |
| <b>B</b> Willful or reckless conduct (intentional disregard of rules and regulations)—section 6694(b) | <b>H</b> Failure to include an item in the required record of return preparers—section 6695(e)(2)                                     |
| <b>C</b> Failure to furnish copy of return or claim for refund to taxpayer—section 6695(a)            | <b>I</b> Negotiation of check—section 6695(f)   |
| <b>D</b> Failure to sign return or claim for refund—section 6695(b)                                   | <b>J</b> Failure to exercise due diligence in determining eligibility for, and/or amount of, the earned income credit—section 6695(g) |
| <b>E</b> Failure to furnish identifying number—section 6695(c)  | <b>K</b> Promoting abusive tax shelters, etc.—section 6700  |
| <b>F</b> Failure to retain copy or list—section 6695(d)   | <b>L</b> Aiding and abetting understatement of tax liability—section 6701   |
|   | <b>M</b> Other (specify) (see instructions)   |

**Identification of Penalties.** Enter the information from your statement.

|    | (a)<br>Statement document<br>locator number (DLN) | (b)<br>Date of<br>statement | (c)<br>Type of<br>penalty | (d)<br>Name(s) of taxpayer(s) |
|----|---|-----------------------------|---------------------------|-------------------------------|
| 1  |   |                             |                           |                               |
| 2  |   |                             |                           |                               |
| 3  |   |                             |                           |                               |
| 4  |   |                             |                           |                               |
| 5  |   |                             |                           |                               |
| 6  |   |                             |                           |                               |
| 7  |   |                             |                           |                               |
| 8  |   |                             |                           |                               |
| 9  |   |                             |                           |                               |
| 10 |   |                             |                           |                               |
| 11 |   |                             |                           |                               |
| 12 |   |                             |                           |                               |

|    | (e)<br>Taxpayer's identification<br>number | (f)<br>Form<br>number | (g)<br>Tax<br>year | (h)<br>Amount<br>assessed | (i)<br>Amount<br>paid | (j)<br>Date paid<br>(mo., day, yr.) |
|----|--|-----------------------|--------------------|---------------------------|-----------------------|-------------------------------------|
| 1  |  |                       |                    |                           |                       |                                     |
| 2  |  |                       |                    |                           |                       |                                     |
| 3  |  |                       |                    |                           |                       |                                     |
| 4  |  |                       |                    |                           |                       |                                     |
| 5  |  |                       |                    |                           |                       |                                     |
| 6  |  |                       |                    |                           |                       |                                     |
| 7  |  |                       |                    |                           |                       |                                     |
| 8  |  |                       |                    |                           |                       |                                     |
| 9  |  |                       |                    |                           |                       |                                     |
| 10 |  |                       |                    |                           |                       |                                     |
| 11 |  |                       |                    |                           |                       |                                     |
| 12 |  |                       |                    |                           |                       |                                     |

**Amount of Claim.** Enter the total of column (i), lines 1 through 12 . . . . . ►**Sign  
Here**

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Date



## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Form 6118 if you are a tax return preparer or a promoter and want to claim a refund of preparer or promoter penalties you paid but that you believe were incorrectly charged.

### Claims for More Than One Penalty

If you are claiming a refund for more than one of the penalties listed, you may be able to combine some of the penalties on one Form 6118. Follow the chart below for combining the penalties. See *Type of Penalty* on the form for the list of penalties.

| IF you were billed...   | THEN combine penalties...   |
|---|---|
| On the same statement   | G and H only  |
| On separate statements but by the same IRS office or service center | C, D, E, and F only<br>Note. Be sure to group the penalties from each statement together. |

You cannot combine:

- Penalties from different IRS offices or service centers. See *Where and When To File* below.
- Penalties A, B, I, J, K, L, and M. You must file a separate Form 6118 for each of these even if you were charged for two or more of the same type.
- Penalties K and L. You must file a separate Form 6118 for each of these even if you were charged with both. Only columns (b), (c) and (g) through (j) need to be completed for penalties under sections 6700 and 6701.

### Where and When To File

File Form 6118 with the IRS service center or IRS office that sent you the statement(s). If you were assessed a penalty under section 6700, 6701, or 6694, you may file a claim for refund upon paying 15% of the penalty if you do so within 30 days from the date of notice and demand. Otherwise, your claim under sections 6700 and 6701 must be filed within 2 years from the date you paid the penalty in full. Your claim under sections 6694 and 6695 must be filed within 3 years from the date you paid the penalty in full.

## Specific Instructions

### Identifying Number

If you are self-employed or employed by another preparer or promoter, enter your social security number. If you are the employer of other preparers or promoters, enter your employer identification number.

### Type of Penalty

For item M (other penalties), enter the name of the penalty and the corresponding Internal Revenue Code section.

### Additional Information

You may want to attach a copy of the penalty statements to your claim. In addition to completing the form, you must give your reasons for claiming a refund for each penalty listed. Identify each penalty by its line number and write your explanation in the space below.

For additional information about refunds of preparer penalties, see Regulations section 1.6696-1.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Subtitle F, Procedure and Administration, allows for additions to tax, additional amounts, and assessable penalties. This form is used by return preparers to make a claim for refund of any overpaid penalty amount. Section 6696 requires the return preparer to provide the requested information including his taxpayer identification number (SSN or EIN) within the prescribed time for filing a claim for refund.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 6 min.; Learning about the law or the form, 19 min.; Preparing the form, 22 min.; and Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where and When To File* above.

Reasons for claiming refund. Attach additional sheets if more space is needed. Write your name and identifying number on each sheet.

.....

.....

.....

.....

## RAY QUINNEY &amp; NEBEKER

April 6, 2015

VIA FEDEX

Department of the Treasury  
Internal Revenue Service  
Andover, MA 01810-9052

Re: Robert L. Schulz  
SSN: [REDACTED]

## TO WHOM IT MAY CONCERN:

Please find enclosed the following documents:

- (1) Form 6118 for Robert L. Schulz;
- (2) Attachment to Form 6118;
- (3) Form 2848;
- (4) Copy of IRS Notice CP15; and
- (5) Affidavit of Robert L. Schulz with accompanying exhibits.

If you have any questions, please contact me.

Very truly yours,

RAY QUINNEY &amp; NEBEKER P.C.



Samuel A. Lambert

SAL/jp  
Enclosures  
1324070

ATTORNEYS AT LAW  
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Kristina M. Larson  
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Christopher N. Nelson  
Angela E. Allen  
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David H. Leigh  
David M. Reese  
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S. Brandon Owen  
Charles H. Livsey  
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Bryant J. McCord  
Marta E. Hackett  
Blake R. Brown  
Michael K. Erickson  
Eric G. Benson  
R. Troy Mollerup  
Matthew M. Cannon  
James A. Sorensen  
Mica McKinney  
Adam D. Woolf  
Robert F. Harrington  
Greg M. Newman  
Adam K. Richards  
Shane R. Voorhees  
James M. Swan  
Beth J. Ranscha  
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Jared M. Panish  
Anjali J. Patel

Form **6118**(Rev. August 2008)  
Department of the Treasury  
Internal Revenue Service**Claim for Refund of Tax Return  
Preparer and Promoter Penalties**► For Penalties Assessed Under IRC Sections 6694, 6695, 6700, and 6701.  
► See instructions on page 2.

OMB No. 1545-0240

|               |  |   |
|---------------|--|---|
| Print or Type | Name of preparer or promoter<br><b>Robert L. Schulz</b>  | Identifying number<br>See instructions. |
|               | Address to which statement(s) of notice and demand were mailed<br><b>c/o Samuel A. Lambert - 36 South State Street, Suite 1400</b> |   |
|               | City, town or post office, state, and ZIP code<br><b>Salt Lake City, UT 84111-1451</b>   | IRS office that sent statement(s)       |
|               | Address of preparer shown on return(s) for which penalties were assessed (if different from above)                                 | <b>Andover, MA 0810-9052</b>            |

Type of Penalty. Enter letter in column (c) below.

- |  |  |
|--|--|
| <p><b>A</b> Understatements due to unreasonable positions—section 6694(a)</p> <p><b>B</b> Willful or reckless conduct (intentional disregard of rules and regulations)—section 6694(b)</p> <p><b>C</b> Failure to furnish copy of return or claim for refund to taxpayer—section 6695(a)</p> <p><b>D</b> Failure to sign return or claim for refund—section 6695(b)</p> <p><b>E</b> Failure to furnish identifying number—section 6695(c)</p> <p><b>F</b> Failure to retain copy or file—section 6695(d)</p> | <p><b>G</b> Failure to file a record of return preparer—section 6695(e)(1)</p> <p><b>H</b> Failure to include an item in the required record of return preparer—section 6695(e)(2)</p> <p><b>I</b> Negotiation of check—section 6695(f)</p> <p><b>J</b> Failure to exercise due diligence in determining eligibility for, and/or amount of, the earned income credit—section 6695(g)</p> <p><b>K</b> Promoting abusive tax shelters, etc.—section 6700</p> <p><b>L</b> Aiding and abetting understatement of tax liability—section 6701</p> <p><b>M</b> Other (specify) (see instructions)</p> |
|--|--|

Identification of Penalties. Enter the information from your statement.

|    | (a)<br>Statement document<br>locator number (DLN) | (b)<br>Date of<br>statement | (c)<br>Type of<br>penalty | (d)<br>Name(s) of taxpayer(s) |
|----|---|-----------------------------|---------------------------|-------------------------------|
| 1  |   | 3-9-15                      | K                         |                               |
| 2  |   |                             |                           |                               |
| 3  |   |                             |                           |                               |
| 4  |   |                             |                           |                               |
| 5  |   |                             |                           |                               |
| 6  |   |                             |                           |                               |
| 7  |   |                             |                           |                               |
| 8  |   |                             |                           |                               |
| 9  |   |                             |                           |                               |
| 10 |   |                             |                           |                               |
| 11 |   |                             |                           |                               |
| 12 |   |                             |                           |                               |

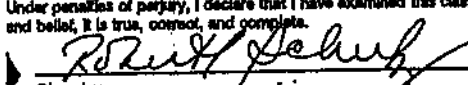
  

|    | (e)<br>Taxpayer's identification<br>number | (f)<br>Form<br>number | (g)<br>Tax<br>year | (h)<br>Amount<br>assessed | (i)<br>Amount<br>paid | (j)<br>Date paid<br>(mo., day, yr.) |
|----|--|-----------------------|--------------------|---------------------------|-----------------------|-------------------------------------|
| 1  |  |                       | 2003               | 225,000                   | 1,000                 | 4-2-15                              |
| 2  |  |                       |                    |                           |                       |                                     |
| 3  |  |                       |                    |                           |                       |                                     |
| 4  |  |                       |                    |                           |                       |                                     |
| 5  |  |                       |                    |                           |                       |                                     |
| 6  |  |                       |                    |                           |                       |                                     |
| 7  |  |                       |                    |                           |                       |                                     |
| 8  |  |                       |                    |                           |                       |                                     |
| 9  |  |                       |                    |                           |                       |                                     |
| 10 |  |                       |                    |                           |                       |                                     |
| 11 |  |                       |                    |                           |                       |                                     |
| 12 |  |                       |                    |                           |                       |                                     |

Amount of Claim. Enter the total of column (i), lines 1 through 12 . . . . ►

1,000

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here  Date April 3, 2015

Signature Date

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 24415J

Form 6118 (Rev. 8-2008)

Mr. Schulz has sent a \$1000 payment to the IRS office in Fresno, CA. This is a request to refund that payment in accordance with the procedures outlined in the letter dated March 9, 2015, a copy of which is enclosed.

The penalty should be fully refunded (or in the alternative reduced to a much smaller amount) for the following reasons:

A. Mr. Schulz had no income from the activity described by the IRS.

Section 6700 is aimed at penalizing persons who promote abusive tax shelters for their own enrichment. Accordingly, it limits the penalty imposed to the lesser of \$1000 or "100 percent of the gross income derived (or to be derived) by such person from such activity." IRC § 6700(a). Since 100% of Mr. Schulz's gross income from the described activity is zero, the maximum penalty is zero. We have attached an affidavit from Mr. Schulz, and accompanying documents, in support of this claim.

Furthermore, the government has treated each mailing of a Blue Folder as a separate "activity" within the meaning of § 6700. The statute requires the penalty to be capped by gross income the person derived "from such activity." This means the penalty calculation must be done with respect to each mailing. There is no evidence that Mr. Schulz derived any income related to any particular mailing of the Blue Folder. At most, the evidence shows that many (but not all) of the people who requested a copy of the Blue Folder voluntarily donated \$20 to WTP. Even if WTP's receipts are somehow attributed to Mr. Schulz (which they should not be), the total income amounts to no more than \$20 per "activity," which would total less than \$4500.

Moreover, the amount of the proposed penalty is unjustified because the government has not shown that each and every transmittal of documents was a violation of § 6700. At most, the Injunction decision concludes that Mr. Schulz and WTP engaged in some activity in violation of 6700. There is no finding that each and every transmittal of the Blue Folder was a violation of § 6700.

B. Mr. Schulz's activities do not meet the statutory requirements set forth in § 6700(a).

Section 6700(a) imposes a penalty on

Any person who—

(1)

(A) organizes (or assists in the organization of)—

(i) a partnership or other entity,

(ii) any investment plan or arrangement, or

(iii) any other plan or arrangement, or

(B) participates (directly or indirectly) in the sale of any interest in an entity or plan or arrangement referred to in subparagraph (A), and

(2) makes or furnishes or causes another person to make or furnish (in connection with such organization or sale)—

(A) a statement with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit by reason of holding

Attachment to Form 6118

Robert L. Schulz ~~XXXXXXXXXX~~

an interest in the entity or participating in the plan or arrangement which the person knows or has reason to know is false or fraudulent as to any material matter, or  
(B) a gross valuation overstatement as to any material matter,

1. No partnership, investment plan, or other "plan or arrangement" within the meaning of § 6700(a)(1)(A)(iii) was organized by Mr. Schulz.
2. No interests in any plan or arrangement were sold.
3. Mr. Schulz did not make any statements "with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit," within the meaning of the statute.
4. No statement made by Mr. Schulz respecting taxes required "holding an interest" in any entity or "participating in [any] plan or arrangement."
5. Mr. Schulz did not know or have reason to know that any statements he made were false or fraudulent.

To the extent any of these issues were decided in a prior proceeding, we are preserving the issues for appeal by raising them here. However, we assert that any prior decision should not be binding because, among other reasons, the issues were not fully litigated. Mr. Schulz was representing himself pro se, the decision was on motion for summary judgment, and the issue at hand (whether or not Mr. Schulz could distribute certain documents) was minor compared with the amount of money at stake in this proceeding.

In addition, we challenge the interpretation of the statutory language in the prior decision with respect to whether disseminating the documents was a "plan or arrangement" within the meaning of the statute and whether any statements made by Mr. Schulz required holding an interest or participating in any plan or arrangement within the meaning of the statute.

Further, the court's finding that Mr. Schulz "should have known" his statements were false includes no temporal element. The Court did not conclude that Mr. Schulz should have known this in 2003, but merely concluded that Mr. Schulz "admits being aware" of various court decisions. Since Mr. Schulz's declaration was dated 2007, the court's conclusion can at best be a determination that Mr. Schulz should have known in 2007. The penalty at issue is for tax year 2003 and the government has not demonstrated Mr. Schulz knew or should have known in 2003.

C. Statute of limitations and/or laches prevents imposition of the penalty.

Although some courts have held no statute of limitations applies in the case of § 6700, the issue has not been tested in Mr. Schulz's circuit. Further, if a court concludes that no limitations period applies, we believe the doctrine of laches would apply. The government was aware of the complained of activity in 2003 and actually filed a lawsuit in 2007. Waiting until 2015 to assert the penalty was dilatory and prejudicial against Mr. Schulz. Various circuits have indicated that in egregious cases and in cases in which there is no statute of limitations, the doctrine of laches applies, even against the federal government. *Sage v. United States*, 908 F.2d 18 (5th Cir. 1990); *Martin v. Consultants & Admrs.*, 966 F.2d 1078, (7th Cir. 1992); *Cayuga Indian Nation v. Pataki*, 413 F.3d 266 (2d Cir. 2005).



Form **2848**  
(Rev. July 2014)  
Department of the Treasury  
Internal Revenue Service

# Power of Attorney and Declaration of Representative

Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

## Part I Power of Attorney.

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address  
Robert L. Schulz  
2458 Ridge Road  
Queensbury, NY 12804

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Samuel A. Lambert - Ray Quinney & Nebeker P.C.  
36 South State Street, Suite 1400  
Salt Lake City, UT 84111

CAF No. 0304-72834R

PTIN PO1289534

Telephone No. (801) 323-3388

Fax No. (801) 532-7543

Check if to be sent copies of notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

(Note. IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

(Note. IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 6033A Shared Responsibility Payment, Sec. 4980F Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|--|--|---|
| Penalties under 6700 et seq.   |  | 2003  |
|  |  |   |
|  |  |   |

- 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☐

- 5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

Form 2848 (Rev. 7-2014)

Page 2

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐  
**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.  
➤ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature Robert L. Schulz Date 12-19-14

Title (if applicable)

Print Name ROBERT L. SCHULZ

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
  - I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
  - I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
  - I am one of the following:
    - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
    - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
    - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
    - d Officer—a bona fide officer of the taxpayer organization.
    - e Full-Time Employee—a full-time employee of the taxpayer.
    - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
    - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
    - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
    - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
    - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
    - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).
- IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

| Designation—<br>Insert above<br>letter (a-r) | Licensing jurisdiction<br>(state) or other<br>licensing authority<br>(if applicable) | Bar, license, certification,<br>registration, or enrollment<br>number (if applicable).<br>See instructions for Part II for<br>more information. | Signature               | Date     |
|--|--|---|-------------------------|----------|
| a  | Utah   | 11915   | <u>Robert L. Schulz</u> | 12/30/14 |
|  |  |   |                         |          |
|  |  |   |                         |          |
|  |  |   |                         |          |

Form 2848 (Rev. 7-2014)





|                        |               |
|------------------------|---------------|
| Notice                 | CP15          |
| Tax Year               | 2003          |
| Notice date            | March 9, 2015 |
| Social Security number | [REDACTED]    |
| Page 2 of 2            | 17H           |

We charged you a penalty for promoting an abusive tax shelter. The penalty for activity described in IRC section 6700(a)(1) is the lesser of \$1,000 or 100 percent of the gross income derived (or to be derived) from the activity.

The penalty for making or furnishing (or causing another person to make or furnish) a statement described in IRC section 6700(a)(2)(A) is 50 percent of the gross income derived (or to be derived) from the activity.

There is no maximum amount of penalty.

For a detailed calculation of the penalty, please refer to the penalty calculation worksheet provided to you at the conclusion of the penalty investigation.

If you want to contest the IRC section 6700 penalty we assessed, you must follow one of the two procedures below:

- (i) Pay the entire amount assessed and file a claim for refund of the amount paid using a Form 6118 at any time not later than 2 years after the date of payment. If we deny your claim or 6 months passes from the date you file your claim, you may file a refund suit in United States district court or the Court of Federal Claims. Any refund suit must be filed within two years of denial of your refund claim. Alternatively,
- (ii) Within 30 days after the date of this Notice and Demand, pay an amount which is not less than 15 percent of the penalty and file a claim for refund on a Form 6118 for the amount paid. You may file suit in United States district court within 30 days after the date we deny your claim, or if earlier, within 30 days after the expiration of six months from the date you filed your claim. Forms 6118 are available at most IRS offices, on the IRS website at [www.irs.gov](http://www.irs.gov), or you can order one by calling toll-free 1-800-829-3676

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). Access to this site will not provide you with any taxpayer account information.



ROBERT L SCHULZ  
%SAMUEL A LAMBERT  
36 S STATE ST STE 1400  
SALT LAKE CITY UT 84111-1451

|                        |               |
|------------------------|---------------|
| Notice                 | CP15          |
| Notice date            | March 9, 2015 |
| Social Security number | [REDACTED]    |



## Contact information

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).  
☐ Please check here if you've included any correspondence. Write your Social Security number ([REDACTED]), the tax year (2003), and the form number (CVL PEN) on any correspondence.

Primary phone ☐ a.m. ☐ p.m. Best time to call  
 Secondary phone ☐ a.m. ☐ p.m. Best time to call

INTERNAL REVENUE SERVICE  
ANDOVER, MA 01810-9052



111304460 Y0 SCHU 55 0 200312

**Samuel Lambert**

From: trackingupdates@fedex.com  
 Sent: Tuesday, April 07, 2015 7:31 AM  
 To: Samuel Lambert  
 Subject: FedEx Shipment 773302882615 Delivered

fedex.com | Ship | Track | Manage | Learn | Office/Print Services

## Your package has been delivered

Tracking # 773302882615

Ship (P/U) date:  
 Monday, 4/6/15  
 Samuel Lambert  
 Ray Quinney & Nebeker  
 Salt Lake City, UT 84111  
 US



Delivery date:  
 Tuesday, 4/7/15 9:27 AM  
 Internal Revenue Service  
 Department of the Treasury  
 Andover, MA 01810  
 US

### Shipment Facts

Our records indicate that the following package has been delivered.

|                            |  |
|----------------------------|--|
| Tracking number:           | <u>773302882615</u>  |
| Status:                    | Delivered: 04/07/2015 09:27 AM<br>AM Signed for By: C.PLANTE |
| Reference:                 | 46227-1  |
| Signed for by:             | C.PLANTE   |
| Delivery location:         | Andover, MA  |
| Delivered to:              | Shipping/Receiving   |
| Service type:              | FedEx Standard Overnight                                     |
| Packaging type:            | FedEx Box  |
| Number of pieces:          | 1  |
| Weight:                    | 10.00 lb.  |
| Special handling/Services: | Deliver Weekday  |

Please do not respond to this message. This email was sent from an unattended mailbox. This report was generated at approximately 8:30 AM CDT on 04/07/2015.

To learn more about FedEx Express, please go to [fedex.com](http://fedex.com)

All weights are estimated.



Ship Track Manage Learn FedEx Office®

Login

## FedEx Tracking

773302882615

Ship (PAU) date:  
Mon 4/06/2015 4:50 pmActual delivery:  
Tues 4/07/2015 9:27 am

Salt Lake City, UT US

Andover, MA US

**Delivered**

Signed for by: C.PLANTE

## Travel History

| Date/Time           | Activity                           | Location        |
|---------------------|------------------------------------|-----------------|
| 4/07/2015 - Tuesday |                                    |                 |
| 9:27 am             | Delivered                          | Andover, MA     |
| 8:04 am             | On FedEx vehicle for delivery      | WILMINGTON, MA  |
| 7:26 am             | At local FedEx facility            | WILMINGTON, MA  |
| 6:14 am             | At destination sort facility       | EAST BOSTON, MA |
| 2:46 am             | Departed FedEx location            | MEMPHIS, TN     |
| 12:23 am            | Arrived at FedEx location          | MEMPHIS, TN     |
| 4/06/2015 - Monday  |                                    |                 |
| 7:20 pm             | Left FedEx origin facility         | WEST VALLEY, UT |
| 4:50 pm             | Picked up                          | WEST VALLEY, UT |
| 4:22 pm             | Shipment information sent to FedEx |                 |

## Shipment Facts

|                       |                    |                          |                          |
|-----------------------|--------------------|--------------------------|--------------------------|
| Tracking number       | 773302882615       | Service                  | FedEx Standard Overnight |
| Weight                | 10 lbs / 4.54 kgs  | Dimensions               | 12x12x12 in.             |
| Delivered to          | Shipping/Receiving | Total pieces             | 1                        |
| Total shipment weight | 10 lbs / 4.54 kgs  | Shipper reference        | 46227-1                  |
| Packaging             | FedEx Box          | Special handling section | Deliver Weekday          |



Search

Customer Focus  
How Customer Center  
Small Business Center  
Service Guide  
Customer Support

Company Information  
About FedEx  
Careers  
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FedEx Express  
FedEx Ground  
FedEx Office  
FedEx Freight  
FedEx Custom Critical  
FedEx Trade Networks  
FedEx SupplyChain  
FedEx TechConnect

Follow FedEx

United States - English

Robert L. Schulz  
2458 Ridge Road  
Queensbury, NY 12804

August 6, 2015

**VIA US POSTAL SERVICE**

Department of the Treasury  
Internal Revenue Service  
Andover, MA 01810-9052

Re: Robert L. Schulz

SSN: [REDACTED]

TO WHOM IT MAY CONCERN:

PLEASE TAKE NOTICE, this is the second time the enclosures have been sent to you.

The first time was on April 6, 2015, when they were sent to you via FedEx by Samuel Lambert, my attorney in Salt Lake City, Utah. They were delivered to the IRS at the above address in Andover, MA on April 7, 2015 and signed for by one "C. PLANTE." See Delivery Confirmation attached to this letter.

Neither Mr. Lambert nor I have ever received a letter from you indicating your receipt of Mr. Lambert's April 6, 2015 letter and enclosures.

I have been told by telephone by IRS employees in Collections and the Taxpayer Advocate that the IRS system does not show IRS receipt of these materials. Collections advised that I send the materials again.

Enclosed is a copy of Mr. Lambert's letter of April 6, 2015, with its five enclosures, which constituted a claim for refund pursuant to IRC Section 6703(c)(1).

If you have any questions, please contact my attorney, Mr. Lambert, whose contact information is on the enclosed Form 2848

Very truly yours,

  
Robert L. Schulz

CC: Samuel Lambert



# USPS Tracking®



Customer Service ›  
Have questions? We're here to help.



Get Easy Tracking Updates ›  
Sign up for My USPS.

Tracking Number: 70150640000598624681

Updated Delivery Day: Monday, August 10, 2015

## Product & Tracking Information

Postal Product:  
Priority Mail 2-Day™

Features:  
Certified Mail™  
Up to \$50 Insurance Included  
Restrictions Apply

Return Receipt

See tracking for related item: 9590940302215148437411

Text Updates

Email Updates

## Available Actions

| DATE & TIME   | STATUS OF ITEM                          | LOCATION                   |
|---|---|----------------------------|
| August 8, 2015, 11:54 am  | Delivered                               | ANDOVER, MA 01810          |
| Your item was delivered at 11:54 am on August 8, 2015 in ANDOVER, MA 01810. |   |                            |
| August 8, 2015, 10:51 am  | Arrived at Unit                         | ANDOVER, MA 01810          |
| August 8, 2015, 8:03 am   | Departed USPS Facility                  | NORTH<br>READING, MA 01889 |
| August 7, 2015, 11:18 pm  | Arrived at USPS Destination<br>Facility | NORTH<br>READING, MA 01889 |
| August 6, 2015, 5:18 pm   | Departed Post Office                    | GLENS FALLS, NY 12801      |
| August 6, 2015, 2:45 pm   | Acceptance                              | GLENS FALLS, NY 12801      |

## Track Another Package

Tracking (or receipt) number

Track It

## Manage Incoming Packages

Track all your packages from a dashboard.  
No tracking numbers necessary.

Sign up for My USPS ›



| SENDER: COMPLETE THIS SECTION   | COMPLETE THIS SECTION ON DELIVERY   |
|---|---|
| <ul style="list-style-type: none"> <li>■ Complete Items 1, 2, and 3.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>  | <p>A. Signature<br/> <b>X</b> INTERNAL REVENUE <input type="checkbox"/> Agent<br/> <input type="checkbox"/> Addressee</p>   |
| <p>1. Article Addressed to:</p> <p>DEPT. OF THE TREASURY<br/> INTERNAL REVENUE SERVICE<br/> ANDOVER, MA 01810-9052</p>  | <p>B. Received by (Printed Name)<br/> <b>N OVER MA 0551</b></p> <p>C. Date of Delivery<br/> <b>AUG - 9 2015</b></p>   |
| <p>2. Article Number (Transfer from service label)<br/> <b>7015 0640 0005 7862 4681</b></p>   | <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br/> If YES, enter delivery address below <input type="checkbox"/> No</p>   |
| <p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature<br/> <input type="checkbox"/> Adult Signature Restricted Delivery<br/> <input checked="" type="checkbox"/> Certified Mail®<br/> <input type="checkbox"/> Certified Mail Restricted Delivery<br/> <input type="checkbox"/> Collect on Delivery<br/> <input type="checkbox"/> Collect on Delivery Restricted Delivery<br/> <input type="checkbox"/> Insured Mail<br/> <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</p> | <p><input type="checkbox"/> Priority Mail Express®<br/> <input type="checkbox"/> Registered Mail™<br/> <input type="checkbox"/> Registered Mail Restricted Delivery<br/> <input type="checkbox"/> Return Receipt for Merchandise<br/> <input type="checkbox"/> Signature Confirmation™<br/> <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> |
| <p>PS Form 3811, April 2015 PSN 7530-02-000-8053</p>  | <p>Domestic Return Receipt</p>  |

**BOSTON**  
UNITED STATES POSTAL SERVICE  
**11 AUG '15**  
**PM 3 L**



First-Class Mail  
Postage & Fees Paid  
USPS  
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box•

ROBERT SCHULZ  
2458 RIDGE ROAD  
QUEENS BURY, N.Y. 12804

USPS TRACKING#



9590 9403 0221 5146 4374 11

U.S. Postal Service™  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)™.

**OFFICIAL USE**

7015 0640 0005 9862 4681

Certified Mail Fee \$3.45

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$2.80

☐ Return Receipt (electronic) \$0.00

☐ Certified Mail Restricted Delivery \$0.00

☐ Adult Signature Required \$0.00

☐ Adult Signature Restricted Delivery \$0.00

Postage \$15.55

Total Postage and Fees \$21.80

Sent To

Street and Apt. No., or PO Box No.

City, State, ZIP+4®

PS Form 3800, April 2015 PSN 7530-02-000-9000 See Reverse for Instructions

0801 17

NY

08/06/2015

GLENS FALLS  
 16 HUDSON AVE  
 GLENS FALLS  
 NY

128019998

08/06/2015 (800)275-8777 2:48 PM

| Product Description | Sale Qty | Final Price |
|---------------------|----------|-------------|
|---------------------|----------|-------------|

|          |   |         |
|----------|---|---------|
| PM 2-Day | 1 | \$15.55 |
|----------|---|---------|

(Domestic)  
 (ANDOVER, MA 01810)  
 (Weight:18 Lb 10.6 Oz)  
 (Expected Delivery Day)  
 (Saturday 08/08/2015)

|           |   |        |
|-----------|---|--------|
| Certified | 1 | \$3.45 |
|-----------|---|--------|

(@USPS Certified Mail #)

(70150640000598624681)

|                |   |        |
|----------------|---|--------|
| Return Receipt | 1 | \$2.80 |
|----------------|---|--------|

(@USPS Return Receipt #)

(9590940302215146437411)

|       |         |
|-------|---------|
| Total | \$21.80 |
|-------|---------|

|                  |         |
|------------------|---------|
| Person/Bus Check | \$21.80 |
|------------------|---------|

For tracking or inquiries go to  
 USPS.com or call 1-800-222-1811.

\*\*\*\*\*  
 BRIGHTEN SOMEONE'S MAILBOX. Greeting  
 cards available for purchase at select  
 Post Offices.  
 \*\*\*\*\*

In a hurry? Self-service kiosks offer  
 quick and easy check-out. Any Retail  
 Associate can show you how.

Save this receipt as evidence of  
 insurance. For information on filing



**EXHIBIT D**Form 668 (Y)(c)  
(Rev. February 2004)

1872

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien**

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #1  
(800) 913-6050

Serial Number

187402115

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

ROBERT L SCHULTZ

Residence

2458 RIDGE ROAD  
QUEENSBURY, NY 12804-6943

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

| Kind of Tax<br>(a)   | Tax Period<br>Ending<br>(b) | Identifying Number<br>(c) | Date of<br>Assessment<br>(d) | Last Day for<br>Refiling<br>(e) | Unpaid Balance<br>of Assessment<br>(f) |
|--|-----------------------------|---------------------------|------------------------------|---------------------------------|--|
| 6700   | 12/31/2003                  | XXX-XX-4460               | 03/09/2015                   | 04/08/2025                      | 224000.00                              |
| Place of Filing<br>WARREN COUNTY CLERK<br>WARREN COUNTY<br>LAKE GEORGE, NY 12845 |                             |                           |                              |                                 | Total<br>224000.00                     |

This notice was prepared and signed at MANHATTAN, NY, on this,  
the 24th day of November, 2015.

Signature

  
for HOLLY NICHOLSON

Title

REVENUE OFFICER

21-15-2725

(845) 340-2533

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

CAT. NO 60025X  
Form 668 (Y)(c) (Rev. 02-04)

001226



**Lien**

This Notice of Federal Tax Lien gives public notice that the government has a lien on all your property (such as your house or car), all your rights to property (such as money owed to you) and to property you acquire after this lien is filed.

**Your Administrative Appeal Rights**

If you believe the IRS filed this Notice of Federal Tax Lien in error, you may appeal if any of the following conditions apply:

- You had paid all tax, penalty and interest before the lien was filed;
- IRS assessed tax after the date you filed a petition for bankruptcy;
- IRS mailed your notice of deficiency to the wrong address;

You have already filed a timely petition with the Tax Court;

The statute of limitations for collection ended before IRS filed the notice of lien.

Your appeal request must be in writing and contain the following:

- Your name, current address and SSN/EIN;
- Copy of this notice of lien, if available;
- The specific reason(s) why you think the IRS is in error;
- Proof that you paid the amount due (such as cancelled check);
- Proof that you filed a bankruptcy petition before this lien was filed.

Send your written request to the IRS, Attention: Technical Services Group Manager, in the office where this notice of lien was filed.

**When This Lien Can Be Released**

The IRS will issue a Certificate of Release of Federal Tax Lien within 30 days after:

- You pay the tax due, including penalties, interest, and any other additions under law, or IRS adjusts the amount due, or;
- The end of the time period during which we can collect the tax (usually 10 years).

Publication 1450, Request for Release of Federal Tax Lien, available at IRS offices, describes this process.

**When a Lien against Property can be Removed**

The IRS may remove the lien from a specific piece of property if any of the following conditions apply:

- You have other property subject to this lien that is worth at least two times the total of the tax you owe, including penalties and interest, plus the amount of any other debts you owe on the property (such as a mortgage);
- You give up ownership in the property and IRS receives the value of the government's interest in the property;
- IRS decides the government's interest in the property has no value when you give up ownership;
- The property in question is being sold; there is a dispute about who is entitled to the sale proceeds; and the proceeds are placed in escrow while the dispute is being resolved.

Publication 783, Instructions on How to Apply for a Certificate of Discharge of Property from a Federal Tax Lien, available at IRS offices, describes this process.

**Gravamen**

Este Aviso de Gravamen del Impuesto Federal da aviso público que el gobierno tiene un gravamen en todas sus propiedades (tal como su casa o carro), todos sus derechos a propiedad (tales como el dinero que le adeudan a usted) y la propiedad que adquiera después que se presentó este gravamen.

**Sus Derechos de Apelación Administrativos**

Si usted cree que el IRS presentó este Aviso de Gravamen del Impuesto Federal por error, usted puede apelar si cualquiera de las siguientes condiciones le aplican:

- Usted pagó todo el impuesto, multa, interés antes de que el gravamen fuera presentado;
- El IRS tasó el impuesto después de la fecha en que usted presentó una petición de quiebra;
- El IRS le envió por correo el aviso de deficiencia a una dirección incorrecta;
- Usted presentó a tiempo una petición ante la Corte de Impuesto;
- El IRS no presentó el aviso de gravamen dentro del término prescriptivo.

Su petición de apelación tiene que estar por escrito y debe incluir lo siguiente:

- Su nombre, dirección actual y SSN/EIN;
- Una copia de este aviso de gravamen, si está disponible;
- La razón (o razones) específica(s) por qué piensa que el IRS está erróneo;
- Prueba que pagó la cantidad adeudada (tal como un cheque cancelado);
- Prueba que presentó una petición de quiebra antes de que se presentara el gravamen.

Envíe su petición por escrito al IRS, Atención: "Technical Services Group Manager" (Grupo de Gerente-Servicios Técnicos) en la oficina donde este aviso de gravamen fue presentado.

**Cuándo Este Gravamen Se Puede Cancelar**

El IRS emitirá un Certificado de Cancelación de Gravamen del Impuesto Federal dentro de 30 días después que:

- Usted paga el impuesto adeudado, incluyendo multas, intereses, y otras sumas adicionales según la ley, o el IRS ajusta la cantidad adeudada, o;
- Aceptemos una fianza garantizando el pago de su deuda;
- La expiración del término en que podemos cobrar el impuesto (usualmente 10 años).

La Publicación 1450, en inglés, "Petición Para Cancelar el Gravamen del Impuesto Federal", describe este proceso y está disponible en las oficinas del IRS.

**Cuándo un Gravamen en Contra de la Propiedad Puede Eliminarse**

El IRS puede eliminar el gravamen de una propiedad específica si cualquiera de las siguientes condiciones aplica:

- Usted tiene otra propiedad sujeta a este gravamen cuyo valor es por lo menos dos veces el total del impuesto que usted adeuda, incluyendo intereses y multas, más la cantidad de cualquiera de las otras deudas que adeuda sobre la propiedad (tal como una hipoteca);
- Usted cede su interés en la propiedad y el IRS recibe el valor del interés del gobierno en la propiedad;
- El IRS decide que el interés del gobierno en la propiedad no tiene valor alguno cuando usted cedió su interés en la propiedad;
- La propiedad gravada será vendida; existe una controversia sobre quién tiene derecho al producto de la venta; y se depositan los fondos recibidos en la venta en una cuenta especial en lo que se resuelve la controversia.

La Publicación 783 en inglés, "Instrucciones de Cómo Solicitar un Certificado de Relevó de la Propiedad de un Gravamen del Impuesto Federal", describe este proceso y está disponible en las oficinas del IRS.

**IRS**Department of the Treasury  
Internal Revenue ServiceCCP-LU HOLLY NICHOLSON  
153 SAWKILL ROAD  
KINGSTON, NY 12401**CERTIFIED MAIL**

9307110756602063078265

Letter Date: 12/08/2015

Taxpayer Identification Number:  
XXX-XX-XXXXPerson to Contact:  
HOLLY NICHOLSONContact Telephone Number:  
(845) 340-2533Employee Identification Number:  
XXXXXX-XXXXROBERT L SCHULTZ  
2458 RIDGE ROAD  
QUEENSBURY, NY 12804-6943

001226

**Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320**

Dear ROBERT L SCHULTZ

We filed a Notice of Federal Tax Lien on 12/08/2015 .

| Type of Tax | Tax Period | Assessment Date | Amount on Lien |
|-------------|------------|-----------------|----------------|
| 6700        | 12/31/2003 | 03/09/2015      | 224000.00      |

NOTE: Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 01/14/2016 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service  
153 SAWKILL ROAD  
KINGSTON, NY 12401

We will issue a Form 668(Z), Certificate of Release of Notice of Federal Tax Lien, within 30 days:

- After you pay the full amount of your debt;
- We accept a bond guaranteeing payment of the amount owed; or
- A decision is made to adjust your account (i.e., during an Appeals hearing).

We have enclosed Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Director, Specialty Collections

Enclosures:

Publication 594, *The Collection Process*

Publication 1450

Publication 1660

Form 668 (Y) (C), *Notice of Federal Tax Lien*

Form 12153

**TOWN OF QUEENSBURY: TOWN & COUNTY 2016 TAXES**

**EXHIBIT E**

FISCAL YEAR: 01/01/2016 to 12/31/2016

WARRANT DATE: 12/18/2015

STATE AID - COUNTY: \$0.00

TOWN: \$1,081,500.00

**MAKE CHECK PAYABLE TO:**

CAROLINE H. BARBER  
RECEIVER OF TAXES  
742 BAY ROAD  
QUEENSBURY, NY 12804

**TO PAY IN PERSON:**

Queensbury Town Hall  
742 Bay Road  
Queensbury, NY 12804  
8:00 AM - 4:30 PM  
518-761-8234

**PROPERTY INFORMATION:**

**TAX MAP #:** 523400 240.6-1-34  
**DIMENSION:** 0.30 acres  
**RS:** 1 **CLASS:** Res vac land  
**ADDRESS:** Ridge Rd., off  
**SCHOOL:** Lake George Csd  
**FULL MARKET VALUE:** 500.00  
**UNIFORM % OF VALUE:** 100.00  
**ASSESSMENT:** 500

**PROPERTY OWNER:**

Schulz Robert  
Schulz Judith  
2458 Ridge Rd  
Queensbury, NY 12804

**TAX BILL**

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.

| LEVY DESCRIPTION                            | TAX LEVY | % Change From Prior YR Levy | RATE       | TAXABLE VALUE | AMOUNT DUE    |
|---|----------|-----------------------------|------------|---------------|---------------|
| COUNTY TAX                                  | 14026327 | 1.4000                      | 3.94500000 | 500.00        | 1.97          |
| TOWN TAX                                    | 2077743  | 17.7000                     | 0.58600000 | 500.00        | 0.29          |
| EMERGENCY MEDICAL                           | 880500   | 41.2000                     | 0.24000000 | 500.00        | 0.12          |
| FIRE PROTECTION                             | 2900250  | 4.6000                      | 0.78700000 | 500.00        | 0.39          |
| CRANDALL LIBRARY DST                        | 1760946  | -0.1000                     | 0.48200000 | 500.00        | 0.24          |
| <b>TOTAL TAXES DUE BY JANUARY 31, 2016:</b> |          |                             |            |               | <b>\$3.01</b> |

**When mailing a payment, YOU MUST RETURN ENTIRE BILL. A receipt will be mailed to you.**  
**You can pay online at [www.queensbury.net](http://www.queensbury.net)**

**PAYMENT PERIODS**

| From:                            | To:          | Tax Amount:   | Penalty:  | Notice Fee: | Total Due: | Amount Paid:  | Date Paid: |
|----------------------------------|--------------|---------------|---|-------------|------------|---------------|------------|
| JAN 1                            | JAN 31, 2016 | 3.01          |   |             | 3.01       |               |            |
| FEB 1                            | FEB 29, 2016 | 3.01          | 0.03  |             | 3.04       |               |            |
| MAR 1                            | MAR 31, 2016 | 3.01          | 0.06  |             | 3.07       |               |            |
| <b>TOTAL TAXES PAID TO DATE:</b> |              | <b>\$0.00</b> | <b>REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:</b> |             |            | <b>\$3.01</b> |            |

**TOWN OF QUEENSBURY: TOWN & COUNTY 2016 TAXES  
RECEIVERS STUB**

523400 240.6-1-34

Schulz Robert  
Schulz Judith  
2458 Ridge Rd  
Queensbury, NY 12804

**BILL NO.:** 001065

**BANK:**

**TOWN:** Town of Queensbury

**SCHOOL:** Lake George Csd

**PROPERTY ADDRESS:**

Ridge Rd., off

**OFFICE USE ONLY**

**CHECKS:** \_\_\_\_\_  
**CASH:** \_\_\_\_\_  
**CC:** \_\_\_\_\_  
**AMOUNT:** \_\_\_\_\_

**YOU MUST RETURN ENTIRE BILL WITH YOUR PAYMENT**

Printed on: 12/16/2015 11:11:13 AM



FISCAL YEAR: 01/01/2016 to 12/31/2016

WARRANT DATE: 12/18/2015

STATE AID - COUNTY: \$0.00

TOWN: \$1,081,500.00

**MAKE CHECK PAYABLE TO:**

CAROLINE H. BARBER  
RECEIVER OF TAXES  
742 BAY ROAD  
QUEENSBURY, NY 12804

**TO PAY IN PERSON:**

Queensbury Town Hall  
742 Bay Road  
Queensbury, NY 12804  
8:00 AM - 4:30 PM  
518-761-8234

**PROPERTY INFORMATION:****TAX MAP #:** 523400 240.6-1-35.1**DIMENSION:** 0.94 acres**RS:** 1 **CLASS:** Res vac land**ADDRESS:** Ridge Rd**SCHOOL:** Lake George Csd**FULL MARKET VALUE:** 65100.00**UNIFORM % OF VALUE:** 100.00**ASSESSMENT:** 65100**PROPERTY OWNER:**

Schulz Robert  
Schulz Judith  
2458 Ridge Rd  
Queensbury, NY 12804

**TAX BILL**

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.

| LEVY DESCRIPTION                            | TAX LEVY | % Change From Prior YR Levy | RATE       | TAXABLE VALUE | AMOUNT DUE      |
|---|----------|-----------------------------|------------|---------------|-----------------|
| COUNTY TAX                                  | 14026327 | 1.4000                      | 3.94500000 | 65100.00      | 256.82          |
| TOWN TAX                                    | 2077743  | 17.7000                     | 0.58600000 | 65100.00      | 38.15           |
| EMERGENCY MEDICAL                           | 880500   | 41.2000                     | 0.24000000 | 65100.00      | 15.62           |
| FIRE PROTECTION                             | 2900250  | 4.6000                      | 0.78700000 | 65100.00      | 51.23           |
| CRANDALL LIBRARY DST                        | 1760946  | -0.1000                     | 0.48200000 | 65100.00      | 31.38           |
| <b>TOTAL TAXES DUE BY JANUARY 31, 2016:</b> |          |                             |            |               | <b>\$393.20</b> |

When mailing a payment, **YOU MUST RETURN ENTIRE BILL.** A receipt will be mailed to you.

You can pay online at [www.queensbury.net](http://www.queensbury.net)

**PAYMENT PERIODS**

| From: | To:          | Tax Amount: | Penalty: | Notice Fee: | Total Due: | Amount Paid: | Date Paid: |
|-------|--------------|-------------|----------|-------------|------------|--------------|------------|
| JAN 1 | JAN 31, 2016 | 393.20      |          |             | 393.20     |              |            |
| FEB 1 | FEB 29, 2016 | 393.20      | 3.93     |             | 397.13     |              |            |
| MAR 1 | MAR 31, 2016 | 393.20      | 7.86     |             | 401.06     |              |            |

|                                  |               |   |                 |
|----------------------------------|---------------|---|-----------------|
| <b>TOTAL TAXES PAID TO DATE:</b> | <b>\$0.00</b> | <b>REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:</b> | <b>\$393.20</b> |
|----------------------------------|---------------|---|-----------------|

**TOWN OF QUEENSBURY: TOWN & COUNTY 2016 TAXES**  
**RECEIVERS STUB**

523400 240.6-1-35.1

Schulz Robert  
Schulz Judith  
2458 Ridge Rd  
Queensbury, NY 12804

**BILL NO.:** 001066**BANK:****TOWN:** Town of Queensbury**SCHOOL:** Lake George Csd**PROPERTY ADDRESS:**

Ridge Rd

**OFFICE USE ONLY****CHECKS:** \_\_\_\_\_**CASH:** \_\_\_\_\_**CC:** \_\_\_\_\_**AMOUNT:** \_\_\_\_\_**YOU MUST RETURN ENTIRE BILL WITH YOUR PAYMENT**

WASHINGTON COUNTY

TOWN OF FORT ANN

Bill No. 002314

## 2016 TOWN AND COUNTY TAX BILL

Sequence No. 001964

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

## MAIL-MAKE CHECKS PAYABLE TO:

FORT ANN TOWN TAX COLLECTOR  
DONNA M KLEIN  
80 GEORGE ST, PO BOX 176  
FORT ANN, NY 12827

SCHULZ ROBERT L  
SCHULZ JUDITH  
2458 RIDGE RD  
QUEENSBURY, NY 12804

## TO PAY IN PERSON:

FORT ANN TOWN HALL  
80 GEORGE ST  
JAN M-F 10-4; FEB M-TH 10-4  
MAR M,T & TH 10-4

## PROPERTY ADDRESS - LEGAL DESCRIPTION

SWIS: 532889

PARCEL ID: 91.-1-22

Address: STATE ROUTE 9L E/OFF

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 314 Rural vac&lt;10

Rollsect: 1

Acres: 2.2

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

## PROPERTY TAXPAYER'S BILL OF RIGHTS:

The Assessed Value of this property as of July 1, 2014 was:

\$11,000

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$11,000

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR

PAYMENT OF THIS TAX BILL,

PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

## PROPERTY TAXES

| Taxing Purpose           | Total<br>Tax Levy | % Change<br>From<br>Prior Year | Taxable<br>Value<br>or Units | Rates<br>per \$1000<br>or per Unit | Tax Amount |
|--------------------------|-------------------|--------------------------------|------------------------------|------------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000        | 1.4                            | 11,000.00                    | 6.260000                           | 68.86      |
| TOWNWIDE TAX             | 833,637           | -8.6                           | 11,000.00                    | 1.340000                           | 14.74      |
| HIGHWAY 1 TAX            | 372,369           | -10.5                          | 11,000.00                    | .620000                            | 6.82       |
| WEST FT ANN FIRE TOTAL M | 231,540           | 6.8                            | 11,000.00                    | 1.020000                           | 11.22      |

\*

\*

PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty<br>Amount \$ | Base Tax<br>Amount \$ | Total Due \$ | TOTAL TAXES DUE: \$101.64 |
|-------------------|----------------------|-----------------------|--------------|---------------------------|
| Pay On Or Before: |                      |                       |              |                           |
| 02/01/2016        | 0.00                 | 101.64                | 101.64       |                           |
| 02/29/2016        | 1.02                 | 101.64                | 102.66       |                           |
| 03/31/2016        | 2.03                 | 101.64                | 103.67       |                           |

Apply For Third Party Notification By: 11/1/2016



WASHINGTON COUNTY

TOWN OF FORT ANN

Bill No. 002312

## 2016 TOWN AND COUNTY TAX BILL

Sequence No. 001962

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

## MAIL-MAKE CHECKS PAYABLE TO:

FORT ANN TOWN TAX COLLECTOR  
DONNA M KLEIN  
80 GEORGE ST, PO BOX 176  
FORT ANN, NY 12827

SCHULZ JUDITH ANN  
SCHULZ ROBERT  
2458 RIDGE RD  
QUEENSBURY, NY 12804

## TO PAY IN PERSON :

FORT ANN TOWN HALL  
80 GEORGE ST  
JAN M-F 10-4; FEB M-TH 10-4  
MAR M,T & TH 10-4

## PROPERTY ADDRESS - LEGAL DESCRIPTION

SWIS: 532889

PARCEL ID: 91.-1-23

Address: STATE ROUTE 9L E/OFF

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 314 Rural vac&lt;10

Rollsect: 1

Acres: 4.12

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

## PROPERTY TAXPAYER'S BILL OF RIGHTS:

The Assessed Value of this property as of July 1, 2014 was:

\$55,600

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$55,600

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR

PAYMENT OF THIS TAX BILL,

PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

## PROPERTY TAXES

| Taxing Purpose           | Total Tax Levy | % Change From Prior Year | Taxable Value or Units | Rates per \$1000 or per Unit | Tax Amount |
|--------------------------|----------------|--------------------------|------------------------|------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000     | 1.4                      | 55,600.00              | 6.260000                     | 348.06     |
| TOWNWIDE TAX             | 833,637        | -8.6                     | 55,600.00              | 1.340000                     | 74.50      |
| HIGHWAY 1 TAX            | 372,369        | -10.5                    | 55,600.00              | .620000                      | 34.47      |
| WEST FT ANN FIRE TOTAL M | 231,540        | 6.8                      | 55,600.00              | 1.020000                     | 56.71      |

PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty Amount \$ | Base Tax Amount \$ | Total Due \$ |
|-------------------|-------------------|--------------------|--------------|
| Pay On Or Before: |                   |                    |              |
| 02/01/2016        | 0.00              | 513.74             | 513.74       |
| 02/29/2016        | 5.14              | 513.74             | 518.88       |
| 03/31/2016        | 10.27             | 513.74             | 524.01       |

TOTAL TAXES DUE: \$513.74

Apply For Third Party Notification By:

11/1/2016

WASHINGTON COUNTY

TOWN OF FORT ANN

Bill No. 002315

## 2016 TOWN AND COUNTY TAX BILL

Sequence No. 001965

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

## MAIL-MAKE CHECKS PAYABLE TO:

FORT ANN TOWN TAX COLLECTOR

DONNA M KLEIN

80 GEORGE ST, PO BOX 176

FORT ANN, NY 12827

SCHULZ ROBERT L

2458 RIDGE RD

QUEENSBURY, NY 12804

## TO PAY IN PERSON :

FORT ANN TOWN HALL

80 GEORGE ST

JAN M-F 10-4; FEB M-TH 10-4

MAR M,T &amp; TH 10-4

## PROPERTY ADDRESS - LEGAL DESCRIPTION

SWIS: 532889

PARCEL ID: 91.-1-28

Address: STATE ROUTE 9L E/OFF

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 314 Rural vac&lt;10

Rollsect: 1

Parcel Dimensions: 100 x 100

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

## PROPERTY TAXPAYER'S BILL OF RIGHTS:

The Assessed Value of this property as of July 1, 2014 was:

\$2,300

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$2,300

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR  
PAYMENT OF THIS TAX BILL,PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

## PROPERTY TAXES

| Taxing Purpose           | Total<br>Tax Levy | % Change<br>From<br>Prior Year | Taxable<br>Value<br>or Units | Rates<br>per \$1000<br>or per Unit | Tax Amount |
|--------------------------|-------------------|--------------------------------|------------------------------|------------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000        | 1.4                            | 2,300.00                     | 6.260000                           | 14.40      |
| TOWNWIDE TAX             | 833,637           | -8.6                           | 2,300.00                     | 1.340000                           | 3.08       |
| HIGHWAY 1 TAX            | 372,369           | -10.5                          | 2,300.00                     | .620000                            | 1.43       |
| WEST FT ANN FIRE TOTAL M | 231,540           | 6.8                            | 2,300.00                     | 1.020000                           | 2.35       |

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\*

PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty<br>Amount \$ | Base Tax<br>Amount \$ | Total Due \$ |
|-------------------|----------------------|-----------------------|--------------|
| Pay On Or Before: |                      |                       |              |
| 02/01/2016        | 0.00                 | 21.26                 | 21.26        |
| 02/29/2016        | 0.21                 | 21.26                 | 21.47        |
| 03/31/2016        | 0.43                 | 21.26                 | 21.69        |

TOTAL TAXES DUE: \$21.26

Apply For Third Party Notification By:

11/1/2016



## WASHINGTON COUNTY

## TOWN OF FORT ANN

Bill No. 002313

## 2016 TOWN AND COUNTY TAX BILL

Sequence No. 001963

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

## MAIL-MAKE CHECKS PAYABLE TO: TO PAY IN PERSON :

FORT ANN TOWN TAX COLLECTOR

DONNA M KLEIN

80 GEORGE ST, PO BOX 178

FORT ANN, NY 12827

FORT ANN TOWN HALL

80 GEORGE ST

JAN M-F 10-4; FEB M-TH 10-4

MAR M,T &amp; TH 10-4

SCHULZ ROBERT

SCHULZ JUDITH ANN

2458 RIDGE RD

QUEENSBURY, NY 12804

## PROPERTY ADDRESS - LEGAL DESCRIPTION

SWIS: 532889

PARCEL ID: 91.-1-29

Address: STATE ROUTE 9L E/OFF

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 314 Rural vac&lt;10

Rollsect: 1

Parcel Dimensions: 108 x 216

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

## PROPERTY TAXPAYER'S BILL OF RIGHTS:

The Assessed Value of this property as of July 1, 2014 was:

\$2,700

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$2,700

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR

PAYMENT OF THIS TAX BILL,

PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

## PROPERTY TAXES

| Taxing Purpose           | Total Tax Levy | % Change From Prior Year | Taxable Value or Units | Rates per \$1000 or per Unit | Tax Amount |
|--------------------------|----------------|--------------------------|------------------------|------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000     | 1.4                      | 2,700.00               | 6.260000                     | 16.90      |
| TOWNWIDE TAX             | 833,637        | -8.6                     | 2,700.00               | 1.340000                     | 3.62       |
| HIGHWAY 1 TAX            | 372,369        | -10.5                    | 2,700.00               | .620000                      | 1.67       |
| WEST FT ANN FIRE TOTAL M | 231,540        | 6.8                      | 2,700.00               | 1.020000                     | 2.75       |

PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty Amount \$ | Base Tax Amount \$ | Total Due \$ |
|-------------------|-------------------|--------------------|--------------|
| Pay On Or Before: |                   |                    |              |
| 02/01/2016        | 0.00              | 24.94              | 24.94        |
| 02/29/2016        | 0.25              | 24.94              | 25.19        |
| 03/31/2016        | 0.50              | 24.94              | 25.44        |

TOTAL TAXES DUE: \$24.94

Apply For Third Party Notification By:

11/1/2016

## WASHINGTON COUNTY

## TOWN OF FORT ANN

Bill No. 002316

## 2016 TOWN AND COUNTY TAX BILL

Sequence No. 001966

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

## MAIL-MAKE CHECKS PAYABLE TO:

FORT ANN TOWN TAX COLLECTOR

DONNA M KLEIN

80 GEORGE ST, PO BOX 176

FORT ANN, NY 12827

SCHULZ ROBERT L

SCHULZ JUDITH ANN

2458 RIDGE RD

QUEENSBURY, NY 12804

## TO PAY IN PERSON:

FORT ANN TOWN HALL

80 GEORGE ST

JAN M-F 10-4; FEB M-TH 10-4

MAR M,T &amp; TH 10-4

## PROPERTY ADDRESS - LEGAL DESCRIPTION

SWIS: 532889

PARCEL ID: 91.-1-30

Address: 2458 STATE ROUTE 9L

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 240 Rural res

Rollsect: 1

Acres: 60.2

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

## PROPERTY TAXPAYER'S BILL OF RIGHTS:

The Assessed Value of this property as of July 1, 2014 was:

\$600,500

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$600,500

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR

PAYMENT OF THIS TAX BILL,

PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

## PROPERTY TAXES

| Taxing Purpose           | Total Tax Levy | % Change From Prior Year | Taxable Value or Units | Rates per \$1000 or per Unit | Tax Amount |
|--------------------------|----------------|--------------------------|------------------------|------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000     | 1.4                      | 600,500.00             | 6.260000                     | 3,759.13   |
| TOWNWIDE TAX             | 833,637        | -8.6                     | 600,500.00             | 1.340000                     | 804.67     |
| HIGHWAY 1 TAX            | 372,369        | -10.5                    | 600,500.00             | .620000                      | 372.31     |
| WEST FT ANN FIRE TOTAL M | 231,540        | 6.8                      | 600,500.00             | 1.020000                     | 612.51     |

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PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty Amount \$ | Base Tax Amount \$ | Total Due \$ |
|-------------------|-------------------|--------------------|--------------|
| Pay On Or Before: |                   |                    |              |
| 02/01/2016        | 0.00              | 5,548.62           | 5,548.62     |
| 02/29/2016        | 55.49             | 5,548.62           | 5,604.11     |
| 03/31/2016        | 110.97            | 5,548.62           | 5,659.59     |

TOTAL TAXES DUE: \$5,548.62

Apply For Third Party Notification By: 11/1/2016

**WASHINGTON COUNTY**  
**2016 TOWN AND COUNTY TAX BILL**

TOWN OF FORT ANN

Bill No. 002317

Sequence No. 001967

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

**MAIL-MAKE CHECKS PAYABLE TO:**

FORT ANN TOWN TAX COLLECTOR  
 DONNA M KLEIN  
 80 GEORGE ST, PO BOX 176  
 FORT ANN, NY 12827

SCHULZ ROBERT L  
 SCHULZ JUDITH A  
 2458 RIDGE RD  
 QUEENSBURY, NY 12804

**TO PAY IN PERSON :**

FORT ANN TOWN HALL  
 80 GEORGE ST  
 JAN M-F 10-4; FEB M-TH 10-4  
 MAR M,T & TH 10-4

**PROPERTY ADDRESS - LEGAL DESCRIPTION**

SWIS: 532889  
 PARCEL ID: 91.-1-30.2  
 Address: CONSTITUTION WAY  
 Town/Village: FORT ANN  
 School: LAKE GEORGE  
 NYS Tax Finance School District Code:  
 Prop Class: 314 Rural vac<10  
 Acres: 5.3  
 Bankcode:  
 Estimated State Aid: CNTY 14,007,474

Rollsect: 1

TOWN 227,250

**PROPERTY TAXPAYER'S BILL OF RIGHTS:**

The Assessed Value of this property as of July 1, 2014 was: \$61,500  
 The Assessor estimates the Full Market Value of this property as of July 1, 2014 was: \$61,500  
 The Uniform Percentage of Value used to establish assessments was: 100.00

RETURN THE ENTIRE BILL WITH PAYMENT.  
 IF YOU WISH TO RECEIVE A RECEIPT FOR  
 PAYMENT OF THIS TAX BILL,  
 PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

**PROPERTY TAXES**

| Taxing Purpose           | Total Tax Levy | % Change From Prior Year | Taxable Value or Units | Rates per \$1000 or per Unit | Tax Amount |
|--------------------------|----------------|--------------------------|------------------------|------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000     | 1.4                      | 61,500.00              | 6.260000                     | 384.99     |
| TOWNWIDE TAX             | 833,637        | -8.6                     | 61,500.00              | 1.340000                     | 82.41      |
| HIGHWAY 1 TAX            | 372,369        | -10.5                    | 61,500.00              | .620000                      | 38.13      |
| WEST FT ANN FIRE TOTAL M | 231,540        | 6.8                      | 61,500.00              | 1.020000                     | 62.73      |

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 \*  
 PAY ON-LINE : WWW.XPRESS-PAY.COM

| PAYMENT SCHEDULE  | Penalty Amount \$ | Base Tax Amount \$ | Total Due \$ |
|-------------------|-------------------|--------------------|--------------|
| Pay On Or Before: |                   |                    |              |
| 02/01/2016        | 0.00              | 568.26             | 568.26       |
| 02/29/2016        | 5.68              | 568.26             | 573.94       |
| 03/31/2016        | 11.37             | 568.26             | 579.63       |

**TOTAL TAXES DUE: \$568.26**

Apply For Third Party Notification By: 11/1/2016

**WASHINGTON COUNTY****TOWN OF FORT ANN**

Bill No. 002318

**2016 TOWN AND COUNTY TAX BILL**

Sequence No. 001968

\* For Fiscal Year 1/1/2016 to 12/31/2016 \* Warrant Date 12/18/2015

Page No. 01 of 01

**MAIL-MAKE CHECKS PAYABLE TO:**

FORT ANN TOWN TAX COLLECTOR

DONNA M KLEIN

80 GEORGE ST, PO BOX 176

FORT ANN, NY 12827

**TO PAY IN PERSON :**

FORT ANN TOWN HALL

80 GEORGE ST

JAN M-F 10-4; FEB M-TH 10-4

MAR M,T &amp; TH 10-4

**PROPERTY ADDRESS - LEGAL DESCRIPTION**

SWIS: 532889

PARCEL ID: 91.-1-30.3

Address: CONSTITUTION WAY

Town/Village: FORT ANN

School: LAKE GEORGE

NYS Tax Finance School District Code:

Prop Class: 323 Vacant rural

Rollsect: 1

Acres: 0.2

Bankcode:

Estimated State Aid: CNTY 14,007,474

TOWN 227,250

SCHULZ ROBERT L

SCHULZ JUDITH A

2458 RIDGE RD

QUEENSBURY, NY 12804

**PROPERTY TAXPAYER'S BILL OF RIGHTS:**

The Assessed Value of this property as of July 1, 2014 was:

\$1,000

The Assessor estimates the Full Market Value of this property as of July 1, 2014 was:

\$1,000

The Uniform Percentage of Value used to establish assessments was:

100.00

RETURN THE ENTIRE BILL WITH PAYMENT.

IF YOU WISH TO RECEIVE A RECEIPT FOR

PAYMENT OF THIS TAX BILL,

PLACE A CHECK MARK IN THIS BOX: ☐

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "Contesting Your Assessment in New York State". Please note that the period for filing for a review of the above assessment has passed.

| Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose | Exempt. Type | Exempt. Taxable Value | Exempt. Full Value | Tax Purpose |
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|
|--------------|-----------------------|--------------------|-------------|--------------|-----------------------|--------------------|-------------|

**PROPERTY TAXES**

| Taxing Purpose           | Total Tax Levy | % Change From Prior Year | Taxable Value or Units | Rates per \$1000 or per Unit | Tax Amount |
|--------------------------|----------------|--------------------------|------------------------|------------------------------|------------|
| COUNTY TAX-TOWN          | 31,464,000     | 1.4                      | 1,000.00               | 6.260000                     | 6.26       |
| TOWNWIDE TAX             | 833,637        | -8.6                     | 1,000.00               | 1.340000                     | 1.34       |
| HIGHWAY 1 TAX            | 372,369        | -10.5                    | 1,000.00               | .620000                      | 0.62       |
| WEST FT ANN FIRE TOTAL M | 231,540        | 6.8                      | 1,000.00               | 1.020000                     | 1.02       |

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PAY ON-LINE : WWW.XPRESS-PAY.COM

**TOTAL TAXES DUE: \$9.24**

| PAYMENT SCHEDULE  | Penalty Amount \$ | Base Tax Amount \$ | Total Due \$ |
|-------------------|-------------------|--------------------|--------------|
| Pay On Or Before: |                   |                    |              |
| 02/01/2016        | 0.00              | 9.24               | 9.24         |
| 02/29/2016        | 0.09              | 9.24               | 9.33         |
| 03/31/2016        | 0.18              | 9.24               | 9.42         |

Apply For Third Party Notification By: 11/1/2016